



Trustees' Financial Summary

FY2015-16

Submit ID: 1225-31034182

07 Cascade County

1225 Sun River Valley Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Belinda Klick **Phone #:** (406) 264-5110

(Signature)

(Date)

Chair, Board of Trustees: Kennard Steinke

(Signature)

(Date)

County Superintendant Patricia Boyle

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
105	ALTA-CARE	LOCAL	LOCAL	LOCAL
184	MULTI-DISTRICT	LOCAL		
185	MULTI-DISTRICT	LOCAL		
208	Title III Part A English Language Acquisition	FEDERAL		84.365A
422	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
822	BLAST SUMMER PROGRAM	LOCAL	LOCAL	LOCAL
828	21st Century Community Learning	FEDERAL		84.287
834	21st Century Community Learning	FEDERAL		84.287
835	F1 GRANT	FEDERAL		
887	Title I - Schoolwide	FEDERAL		Federal
890	LOCAL MISC. FUNDS	LOCAL	LOCAL	LOCAL
892	2013 IMPALA	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	115,808.59	27,795.07	95,236.31	27,669.51
02	Taxes Receivable - Real and Personal (120-149)	24,264.34	6,868.19	3,495.43	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				186.77
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	140,072.93	34,663.26	98,731.74	27,856.28
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	24,264.34	6,868.19	3,495.43	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	115,808.59	27,795.07	95,236.31	27,856.28
52	TOTAL FUND BALANCE/EQUITY	115,808.59	27,795.07	95,236.31	27,856.28
53	TOTAL LIABILITIES AND FUND BALANCE	140,072.93	34,663.26	98,731.74	27,856.28

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	1,321.07	67,408.35	82,403.28	492.27
02 Taxes Receivable - Real and Personal (120-149)	1,831.13			207.92
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)			3,130.00	
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	3,152.20	67,408.35	85,533.28	700.19
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)	1,831.13			207.92
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget	1,321.07	67,408.35	85,533.28	492.27
52 TOTAL FUND BALANCE/EQUITY	1,321.07	67,408.35	85,533.28	492.27
53 TOTAL LIABILITIES AND FUND BALANCE	3,152.20	67,408.35	85,533.28	700.19

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,053.92	6,348.99
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,053.92	6,348.99
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			4,053.92	6,348.99
52	TOTAL FUND BALANCE/EQUITY			4,053.92	6,348.99
53	TOTAL LIABILITIES AND FUND BALANCE			4,053.92	6,348.99

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,169.94	53,856.10		
02	Taxes Receivable - Real and Personal (120-149)	1,421.14			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,591.08	53,856.10		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,421.14			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,169.94	53,856.10		
52	TOTAL FUND BALANCE/EQUITY	1,169.94	53,856.10		
53	TOTAL LIABILITIES AND FUND BALANCE	2,591.08	53,856.10		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,507.79	2,316.60		
02	Taxes Receivable - Real and Personal (120-149)		70.71		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	8,507.79	2,387.31		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		70.71		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	8,507.79	2,316.60		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	8,507.79	2,316.60		
53	TOTAL LIABILITIES AND FUND BALANCE	8,507.79	2,387.31		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		100,000.00	14,529.06	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		100,000.00	14,529.06	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		100,000.00	14,529.06	
52	TOTAL FUND BALANCE/EQUITY		100,000.00	14,529.06	
53	TOTAL LIABILITIES AND FUND BALANCE		100,000.00	14,529.06	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	301,661.99	290,933.20
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	44,737.15	79,590.94
	1190 Penalties and Interest on Taxes	1,177.66	1,847.75
	1510 Interest Earnings	422.80	716.13
	1900 Other Revenue from Local Sources	358.45	0.00
	3110 Direct State Aid	497,608.63	494,924.12
	3111 Quality Educator	54,634.32	49,263.23
	3112 At Risk Student	7,142.67	7,012.87
	3113 Indian Education For All	3,651.60	3,528.72
	3114 American Indian Achievement Gap	1,600.00	1,025.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	40,264.42	37,740.29
	3116 Data For Achievement	2,685.00	3,380.00
	3118 Natural Resource Development	3,546.04	5,556.31
	3120 State Guaranteed Tax Base Aid	245,210.26	233,416.04
	3444 State School Block Grant	63,061.73	63,061.73
	3446 SB96 Block Grant Reimbursement	2,542.32	0.00
	6100 Material Prior Period Revenue Adjustments	29,378.80	0.00
892	2013 IMPALA		
	6100 Material Prior Period Revenue Adjustments	0.00	-4,496.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,299,683.84	1,267,500.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	510,903.38	558,098.73
			2XX Personal Services - Employee Benefits	83,120.98	80,848.75
			3XX Purchased Professional and Technical Services	736.05	0.00
			5XX Other Purchased Services	5,202.41	3,002.57
			6XX Supplies and Materials	16,962.42	1,227.69
			7XX Property and Equipment Acquisition	0.00	4,999.00
			810 Dues and Fees	630.10	475.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	23,644.10	49,195.05
			2XX Personal Services - Employee Benefits	2,342.54	2,351.49
		222X	Educational Media Services		
			1XX Personal Services - Salaries	28,741.41	29,886.13
			2XX Personal Services - Employee Benefits	8,243.48	9,115.97

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	0.00	1,180.60
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		17,968.70	19,696.56
		2XX Personal Services - Employee Benefits		3,266.71	3,762.78
		3XX Purchased Professional and Technical Services		27,689.07	15,613.45
		5XX Other Purchased Services		23,468.87	7,181.53
		6XX Supplies and Materials		1,752.24	3,467.92
		810 Dues and Fees		6,672.27	4,162.10
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		24,731.75	25,600.10
		2XX Personal Services - Employee Benefits		5,521.09	8,784.75
		5XX Other Purchased Services		2,425.90	3,156.43
		6XX Supplies and Materials		1,296.83	25.00
		810 Dues and Fees		138.00	942.50
		25XX Support Services - Business			
		1XX Personal Services - Salaries		48,680.96	54,221.14
		2XX Personal Services - Employee Benefits		15,333.05	17,201.98
		3XX Purchased Professional and Technical Services		4,226.30	3,741.67
		5XX Other Purchased Services		8,456.13	9,633.16
		6XX Supplies and Materials		5,761.02	4,567.22
		810 Dues and Fees		4,998.00	4,275.76
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		50,274.79	55,177.73
		2XX Personal Services - Employee Benefits		10,854.63	12,458.94
		3XX Purchased Professional and Technical Services		14,726.95	5,533.57
		4XX Purchased Property Services		36,346.55	29,868.38
		5XX Other Purchased Services		0.00	18.87
		6XX Supplies and Materials		36,288.32	6,325.66
		7XX Property and Equipment Acquisition		0.00	6,887.05
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		0.00	11,581.81
280	Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		115,902.10	88,869.10
		2XX Personal Services - Employee Benefits		27,509.72	27,519.69
		3XX Purchased Professional and Technical Services		2,746.59	7,280.37
		5XX Other Purchased Services		9,112.22	0.00
		6XX Supplies and Materials		1,339.12	1,431.79
		810 Dues and Fees		250.00	0.00
	21XX Support Services - Students				
		3XX Purchased Professional and Technical Services		2,696.74	5,188.16



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	3,076.44	4,851.52	
			2XX Personal Services - Employee Benefits	336.62	1,585.04	
			5XX Other Purchased Services	192.58	0.00	
			810 Dues and Fees	125.00	0.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	19,543.56	17,730.98	
			2XX Personal Services - Employee Benefits	423.07	751.46	
			3XX Purchased Professional and Technical Services	1,582.25	8,218.50	
			5XX Other Purchased Services	22.40	0.00	
			6XX Supplies and Materials	604.52	1,212.62	
			7XX Property and Equipment Acquisition	0.00	6,389.54	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	39,724.54	27,327.36	
			2XX Personal Services - Employee Benefits	7,874.57	9,269.83	
			5XX Other Purchased Services	157.50	0.00	
327	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	7,352.52	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,271,977.06	1,261,893.00	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					127,871.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,267,500.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,261,893.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	17,670.15	(4b)	-17,670.15	
					-17,670.15	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					115,808.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	88,293.88	91,755.08
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	12,879.66	24,633.63
	1190 Penalties and Interest on Taxes	341.84	567.32
	1510 Interest Earnings	124.80	208.27
	2220 County On-Schedule Trans Reimb	29,099.56	27,367.54
	3210 State On-Schedule Trans Reimb	29,099.56	27,367.54
	3444 State School Block Grant	8,965.48	8,965.48
	3446 SB96 Block Grant Reimbursement	756.05	0.00
	6100 Material Prior Period Revenue Adjustments	5,467.74	0.00
892	2013 IMPALA		
	6100 Material Prior Period Revenue Adjustments	0.00	4,496.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		175,028.57	185,361.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	3,125.00	0.00
			2XX Personal Services - Employee Benefits	572.32	0.00
			5XX Other Purchased Services	101.90	170.20
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	256.29	0.00
			2XX Personal Services - Employee Benefits	56.93	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	421.05	0.00
			2XX Personal Services - Employee Benefits	146.37	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	78,298.43	103,059.64
			2XX Personal Services - Employee Benefits	27,371.16	27,104.47
			3XX Purchased Professional and Technical Services	2,245.39	1,198.01
			4XX Purchased Property Services	4,450.52	18,796.02
			5XX Other Purchased Services	410.59	706.53
			6XX Supplies and Materials	32,528.40	23,934.93
			7XX Property and Equipment Acquisition	0.00	13,185.50
			810 Dues and Fees	473.34	498.10
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			5XX Other Purchased Services	12,817.28	1,177.60



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>163,274.97</u>	<u>189,831.00</u>
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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					32,264.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					185,361.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					189,831.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,795.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	59,901.25	41,605.33
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	8,380.88	12,300.74
	1190 Penalties and Interest on Taxes	203.98	261.95
	1510 Interest Earnings	57.51	417.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		68,543.62	54,585.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	809.11	0.00
			7XX	Property and Equipment Acquisition	1,550.25	0.00
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	0.00	50,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,359.36	50,000.00	

Schedule Of Changes Worksheet				Fund Code 11
Beginning Fund Balance				90,650.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				54,585.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				50,000.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				95,236.31 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	80,795.77	68,260.08
	1630 Catering Sales	0.00	19,883.55
	1634 Daily Ala Carte Sales	3,960.20	3,085.29
	1900 Other Revenue from Local Sources	0.00	230.72
	3220 State Food Services Match	422.94	186.77
	4550 Federal Child Nutrition	70,766.61	62,095.98
	4552 Fresh Fruit And Vegetable	5,363.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		161,309.38	153,742.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	51,680.50
			2XX Personal Services - Employee Benefits	0.00	9,532.91
			3XX Purchased Professional and Technical Services	0.00	4,401.79
			5XX Other Purchased Services	372.63	601.10
			6XX Supplies and Materials	122,608.45	123,092.39
			810 Dues and Fees	941.96	397.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				123,923.04	189,706.44

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	63,820.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	153,742.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	189,706.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,856.28	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13	
PRC	Revenue			2015 Value	2016 Value
	1110 District Tax Levy			12,807.23	31,267.93
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes			1,789.02	7,329.60
	1190 Penalties and Interest on Taxes			43.84	118.26
	1510 Interest Earnings			74.50	91.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				14,714.59	38,807.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2015 Value	2016 Value
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries		0.00	11,852.73
			5XX Other Purchased Services		11,206.90	18,300.55
		21XX Support Services - Students				
			5XX Other Purchased Services		0.00	12,846.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					11,206.90	43,000.00

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						5,513.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						38,807.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						43,000.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,321.07	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	200.84
	2240 County Retirement Distribution	195,000.00	176,849.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		195,000.00	177,050.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	83,388.73	89,888.93	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,705.81	8,067.73	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	4,398.87	4,563.32	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,503.07	3,201.88	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	4,169.08	5,702.84	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	7,534.18	8,259.94	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,795.90	8,651.55	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	11,815.68	13,853.58	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	17,371.87	14,594.58	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5.07	76.78	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	466.72	619.91	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,336.44	2,645.80	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	5,785.08	6,393.12	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>153,276.50</u>	<u>166,519.96</u>
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					56,878.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					177,050.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					166,519.96	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,408.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
105	ALTA-CARE	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	277,624.18
208	Title III Part A English Language Acquisition	
	5700 Resources Transferred from Other School Districts or Cooperatives	2,316.00
422	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	12,624.00
822	BLAST SUMMER PROGRAM	
	1900 Other Revenue from Local Sources	1,975.00
828	21st Century Community Learning	
	1900 Other Revenue from Local Sources	124.79
834	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	63,670.00
887	Title I - Schoolwide	
	4200 Title I, Part A, Improving Basic Programs	139,982.00
890	LOCAL MISC. FUNDS	
	1900 Other Revenue from Local Sources	13,805.20
	6100 Material Prior Period Revenue Adjustments	15,965.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		528,086.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
105	ALTA-CARE				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		277,624.15
			105 Subtotal		277,624.15
208	Title III Part A English Language Acquisition				
	5XX Non-Public School Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,100.00
			2XX Personal Services - Employee Benefits		380.00
			6XX Supplies and Materials		836.00
			208 Subtotal		2,316.00
422	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		12,624.00
			422 Subtotal		12,624.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
822	BLAST SUMMER PROGRAM				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			810 Dues and Fees		80.00
			822 Subtotal		80.00
834	21st Century Community Learning				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits		6,435.85
434	Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
			1XX Personal Services - Salaries		38,433.91
			5XX Other Purchased Services		453.61
			6XX Supplies and Materials		4,222.63
			810 Dues and Fees		960.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries		402.00
			2XX Personal Services - Employee Benefits		403.00
			834 Subtotal		51,311.00
835	F1 GRANT				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,288.16
			6XX Supplies and Materials		11,071.93
			835 Subtotal		12,360.09
887	Title I - Schoolwide				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		63,548.85
			2XX Personal Services - Employee Benefits		14,989.05
			3XX Purchased Professional and Technical Services		13,077.00
			5XX Other Purchased Services		2,847.84
			6XX Supplies and Materials		45,519.26
			887 Subtotal		139,982.00
890	LOCAL MISC. FUNDS				
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			810 Dues and Fees		75.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		787.35
			890 Subtotal		862.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					497,159.59

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					60,604.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					528,086.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					497,159.59	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	5,997.58	(4b)	-5,997.58	
					-5,997.58	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					85,533.28	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
105 ALTA-CARE	277,624.18	277,624.15	0.03
208 Title III Part A English Language Acquisition	2,316.00	2,316.00	0.00
422 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	12,624.00	12,624.00	0.00
822 BLAST SUMMER PROGRAM	1,975.00	80.00	1,895.00
828 21st Century Community Learning	124.79	0.00	124.79
834 21st Century Community Learning	63,670.00	51,311.00	12,359.00
835 F1 GRANT	0.00	12,360.09	-12,360.09
887 Title I - Schoolwide	139,982.00	139,982.00	0.00
890 LOCAL MISC. FUNDS	29,770.44	862.35	28,908.09
Total	528,086.41	497,159.59	30,926.82



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,355.03	2,648.86
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	524.54	781.60
	1190 Penalties and Interest on Taxes	10.07	19.64
	1340 Fees for Adult Education	30.00	300.00
	1510 Interest Earnings	3.87	6.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,923.51	3,756.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	62.07	542.00
			2XX Personal Services - Employee Benefits	7.11	21.08
			3XX Purchased Professional and Technical Services	0.00	5,720.01
			7XX Property and Equipment Acquisition	0.00	2,000.00
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	0.00	6,716.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				69.18	14,999.92

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					11,735.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,756.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,999.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					492.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	16.91	0.00	
	1910 Rentals	3,158.31	700.94	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,175.22	700.94	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	510.95
			8XX Other Expenditures	900.00	0.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	625.00	0.00
			6XX Supplies and Materials	415.71	26.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,940.71	537.41

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					3,890.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					700.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					537.41 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,053.92 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	25,467.30	23,999.37
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,483.97	6,272.76
	1190 Penalties and Interest on Taxes	28.70	117.26
	1510 Interest Earnings	45.14	147.21
	3281 State Technology Aid	1,186.83	1,131.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		29,211.94	31,668.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		0.00	14,238.73
		5XX Other Purchased Services		513.00	20.00
		6XX Supplies and Materials		15,431.25	29,507.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,944.25	43,766.29

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	13,267.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,668.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,766.29	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,169.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		142.41	214.74
	1900 Other Revenue from Local Sources		9,978.21	10,106.73
	3445 State Combined Fund School Block Grant		6,191.32	6,191.32
	3447 SB96 Combined Block Grant Reimbursement		530.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			16,842.84	16,512.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	632.71
			7XX Property and Equipment Acquisition	0.00	2,000.00
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	0.00	19,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	22,132.71

Schedule Of Changes Worksheet			Fund Code 29	
Beginning Fund Balance			59,476.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			16,512.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			22,132.71	(3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00	(4b)
			0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)			53,856.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	27.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	27.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		0.00	7,808.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	7,808.21

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					10,097.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,808.21	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,316.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	5700 Resources Transferred from Other School Districts or Cooperatives	78,000.00	0.00
185	MULTI-DISTRICT		
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	100,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		78,000.00	100,000.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
182						
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			7XX	Property and Equipment Acquisition	47,713.38	0.00
184	MULTI-DISTRICT					
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	0.00	2,766.83
			7XX	Property and Equipment Acquisition	59,000.00	16,233.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				106,713.38	19,000.00	

Schedule Of Changes Worksheet						Fund Code 82
Beginning Fund Balance						19,000.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						100,000.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,000.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						100,000.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	12,254.69	19,507.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,254.69</u>	<u>19,507.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX		Extracurricular Athletics and Activities		
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	14,593.51	20,292.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>14,593.51</u>	<u>20,292.72</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	15,314.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,507.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,292.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,529.06	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	71,468.06	69,189.15
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	592,912.24	625,058.05
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	0.00	6,703.00
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	363.06	411.00
XX	XXX	26XX	41X Energy Utility Services	27,943.19	24,342.11
XX	XXX	4XXX	710 Land	0.00	11,581.81
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	11,206.90	31,147.27
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	24,494.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,494.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,164.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	35,271.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	173,289.11
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	88,869.10	11,852.73	0.00	0.00	0.00
280	1XXX	2XX	27,519.69	0.00	0.00	0.00	0.00
280	1XXX	3XX	7,280.37	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	18,300.55	0.00	0.00	0.00
280	1XXX	6XX	1,431.79	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	5,188.16	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	12,846.72	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			130,289.11	43,000.00	0.00	0.00	0.00

173,289.11

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	953,395.45	0.00	0.00	0.00	953,395.45
Machinery and Equipment	596,819.00	0.00	0.00	0.00	596,819.00
Totals at Historical Cost	1,550,214.45	0.00	0.00	0.00	1,550,214.45
Depreciation					
Building Accum	617,028.00	0.00	0.00	0.00	617,028.00
Machinery and Equipment Accum	448,004.00	0.00	0.00	0.00	448,004.00
Total Accumulated Depreciation	1,065,032.00	0.00	0.00	0.00	1,065,032.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	485,182.45	0.00	0.00	0.00	485,182.45

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	78,817.72	0.00	0.00	0.00	78,817.72	0.00	0.00
Other	0.00	3,870.72	0.00	0.00	3,870.72	0.00	3,870.72
Total Governmental Activity							
Non-bond Long-Term Liabilities	78,817.72	3,870.72	0.00	0.00	82,688.44	0.00	3,870.72

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	16,940.82	253,443.19	0.00	270,384.01
Net Pension - TRS	62,017.12	926,297.90	0.00	988,315.02